AMENDMENTS TO THE CLAIMS

1. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and gross operating profit in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating R&D cost ratio through dividing said acquired R&D cost by the gross operating profit; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

2. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and operating profit and R&D cost in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating gross operating profit by adding said acquired operating profit and the R&D cost in the second specified period, and calculating R&D cost ratio by dividing said acquired R&D cost by the gross operating profit; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

3. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period, and acquiring sales profit, R&D cost included in manufacturing cost, administrative expenses and R&D cost included in the administrative expenses in a

second specified period, of a specified enterprise, from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating gross operating profit by subtracting the administrative expenses from a value obtained by adding said acquired sales profit, the R&D cost included in the manufacturing cost and the R&D cost included in the administrative expenses in the second specified period, and calculating R&D cost ratio through dividing said acquired R&D cost by said calculated gross operating profit; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

4. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period, and total assets in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating R&D cost ratio through dividing said acquired R&D cost by the total assets; and

output means for outputting said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

5. (Canceled)

6. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and value added amount and market value added in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating R&D cost ratio by dividing said acquired R&D cost by the value added amount;

display data generation means for generating display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

7. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and gross operating profit and market value added in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating R&D cost ratio by dividing said acquired R&D cost by the gross operating profit;

display data generation means for generating display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

8. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring expected enterprise value profit, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means for calculating expected intellectual property profit by subtracting, from the expected enterprise value profit, a value obtained by adding a value obtained by multiplying said acquired financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets; and

output means for outputting said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

9. (Original) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means for calculating expected intellectual property profit by subtracting a value, obtained by multiplying the financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets, from a value obtained by adding a value obtained by multiplying said acquired fixed liabilities with the return on fixed liabilities and a value obtained by multiplying the total market value with the return on total market value; and

output means for outputting said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

10. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and gross operating profit in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio by dividing said acquired R&D cost by the gross operating profit; and

a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

11. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and operating profit and R&D cost in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate gross operating profit by adding said acquired operating profit and the R&D cost in the second specified period, and calculate the R&D cost ratio by dividing said acquired R&D cost by the gross operating profit; and

a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

12. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period, and acquire sales profit, R&D cost included in manufacturing cost, administrative expenses and R&D cost included in the administrative expenses in a second specified period, of a specified enterprise, from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate gross operating profit by subtracting the administrative expenses from a value obtained by adding said acquired sales profit, the R&D cost included in the manufacturing cost and the R&D cost included in the administrative expenses in the second specified period, and calculate the R&D cost ratio through dividing said acquired R&D cost by said calculated gross operating profit; and

a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

13. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; output means for outputting the R&D cost ratio to display means or the like; and information processing means capable of controlling said

management-finance information acquisition means, R&D cost ratio calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period, and total assets in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio through dividing said acquired R&D cost by the total assets; and

a function for causing said output means to output said calculated R&D cost ratio to display means, printing means, recording medium, or another telecommunications device via a communication line.

14. (Canceled)

15. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and value added amount and market value added in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio by dividing said acquired R&D cost by the value added amount;

a function for causing said display data generation means to generate display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

16. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and gross operating profit and market value added in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate the R&D cost ratio by dividing said acquired R&D cost by the gross operating profit;

a function for causing said display data generation means to generate display data for associating and displaying said calculated R&D cost ratio and said acquired market value added; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

17. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; expected intellectual property profit calculation means for calculating expected intellectual property profit; output means for outputting the expected intellectual property profit to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, expected intellectual property profit calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire expected enterprise value profit, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said expected intellectual property profit calculation means to calculate the expected intellectual property profit by subtracting, from the expected enterprise value profit, a value obtained by adding a value obtained by multiplying said acquired financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets; and

a function for causing said output means to output said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

18. (Original) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; expected intellectual property profit calculation means for calculating expected intellectual property profit; output means for outputting the expected intellectual property profit to display means or the like; and information processing means capable of controlling said management-finance

information acquisition means, expected intellectual property profit calculation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire fixed liabilities, return on fixed liabilities, total market value, return on total market value, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said expected intellectual property profit calculation means to calculate the expected intellectual property profit by subtracting a value, obtained by multiplying the financial assets with the return on financial assets and a value obtained by multiplying the tangible fixed assets with the return on tangible assets, from a value obtained by adding a value obtained by multiplying said acquired fixed liabilities with the return on fixed liabilities and a value obtained by multiplying the total market value with the return on total market value; and

a function for causing said output means to output said calculated expected intellectual property profit to display means, printing means, recording medium, or another telecommunications device via a communication line.

19. (New) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and sales volume, value added amount, gross operating profit or total assets in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating index of R&D cost ratio β obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio γ by dividing said acquired R&D cost by the gross operating profit, or index of R&D cost ratio δ obtained by dividing said acquired R&D cost by the total assets for a plurality of enterprises;

display data generation means for generating display data for displaying, index by index and enterprise by enterprise, the calculated index of R&D cost ratio of said plurality of enterprises; and

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output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

20. (New) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said management-finance information acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and sales volume, value added amount, gross operating profit or total assets in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate index of R&D cost ratio β obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio γ by dividing said acquired R&D cost by the gross operating profit, or index of R&D cost ratio δ obtained by dividing said acquired R&D cost by the total assets for a plurality of enterprises;

a function for causing said display data generation means to generate display data for displaying, index by index and enterprise by enterprise, the calculated index of R&D cost ratio of said plurality of enterprises; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

21. (New) An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and sales volume, value added amount, gross operating profit or total assets in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

R&D cost ratio calculation means for calculating

index of R&D cost ratio α obtained by dividing said acquired R&D cost by the sales volume and

index of R&D cost ratio β obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio γ by dividing said acquired R&D cost by the gross operating profit, or index of R&D cost ratio δ obtained by dividing said acquired R&D cost by the total assets

for a plurality of enterprises;

display data generation means for generating display data for displaying, index by index and enterprise by enterprise, the calculated plurality of indexes of R&D cost ratio including the R&D cost ratio α of said plurality of enterprises; and

output means for outputting said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

22. (New) An enterprise evaluation program to be executed by information processing means of an enterprise evaluation device comprising: management-finance information acquisition means for acquiring management-finance information of an enterprise from a management-finance database; R&D cost ratio calculation means for calculating R&D cost ratio; display data generation means for generating display data; output means for outputting the display data to display means or the like; and information processing means capable of controlling said management-finance information

acquisition means, R&D cost ratio calculation means, display data generation means and output means,

wherein said information processing means realizes:

a function for causing said management-finance information acquisition means to acquire R&D cost in a first specified period and sales volume, value added amount, gross operating profit or total assets in a second specified period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing said R&D cost ratio calculation means to calculate index of R&D cost ratio α obtained by dividing said acquired R&D cost by the sales volume and

index of R&D cost ratio β obtained by dividing said acquired R&D cost by the value added amount, index of R&D cost ratio γ by dividing said acquired R&D cost by the gross operating profit, or index of R&D cost ratio δ obtained by dividing said acquired R&D cost by the total assets

for a plurality of enterprises;

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a function for causing said display data generation means to generate display data for displaying, index by index and enterprise by enterprise, the calculated plurality of indexes of R&D cost ratio including the R&D cost ratio α of said plurality of enterprises; and

a function for causing said output means to output said display data to display means, printing means, recording medium, or another telecommunications device via a communication line.